

FY20 Work Plan - May 2019 to April 2020: Public Financial Management (PFM) - FINAL OUTTURN AS AT APRIL 2020

TA Area	Objective	Country	Outcome Targeted	Activity	May 2019 - April 2020 (in person-days)			Number of Missions/ Activities	Updated Inputs at Oct 31, 2019 (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end-Oct	Updated Inputs at Apr 30, 2020 (person-days - changes in red)			Number of Missions/ Activities	% of updated plan delivered at end-Apr	Delivery Status	Late Adjustments- COVID-19	Milestones	Comments	Planned Date	Experts	
					PFTAC LTX	ST experts	Total		PFTAC resident advisors	ST experts	Total			PFTAC resident advisors	ST experts	Total									
Public Financial Management	1. Improved laws and effective PFM institutions	Cook Islands	1.1 Legal Framework enacted	Update PFM policy based on draft legislation					-	15	15	1	0%	-	15	15	1	100%	Nov 11 - 22, 2019				Emery		
		Fiji	1.1 Legal Framework enacted	Prepare implementation plan for draft PFM legislation	5	15	20	1	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21		Draft PFM legislation circulated for comments	STX days: 1.6 weeks in country; 1 weekend; 2 travel days; 3 pre/post mission days	Sep-19	Kubasta/ Mckenzie	
		Fiji	1.1 Legal Framework enacted	Review Financial Regulations and identify changes needed, updating financial regulations through work at home (WAH) and discussing draft regulations with MOE	8	32	40	3	3	15	18	1	0%	-	-	-	-	0%	Cancelled		Update regulations to support new legislation	STX days: mission #1- 2 weeks mission w 2 days travel, 1 pre-mission planning day; mission #2 - 7 days Work At Home mission #3 - 1 week +2 travel days; 3 post mission days	#1 Dec-19 #2 TBD #3 Mar-20	Kubasta/ STX-TBD	
		Fiji	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA	10	17	27	1	24	34	58	1	100%	24	34	58	1	100%	Sep 9 - 23, 2019		PEFA self-assessment is conducted.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Feb-20	Kubasta/ Neves/ Kauffmann/ Short	
		Fiji	1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Developing PFM Roadmap					-	10	10		0%	-	10	10		100%	Oct 1 - 10, 2019					Short	
		Fiji	1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Developing PFM Roadmap					5	14	19	1	0%	3	14	17	1	100%	Feb 10 - 21, 2020						Kauffmann/ Kubasta
		Kiribati	1.2 MoF capacity can meet enacted PFM responsibilities	PFM Roadmap Development & Article IV	12	-	12	1	5	-	5	1	100%	5	-	5	1	100%	Jun 1 - 7, 2019		PFM roadmap endorsed by Government	Will need to work with new director NEPO and Secretary to establish a set of PFM priorities taking into account findings from the PEFA self assessment and PIMA.	Jun-14	Neves	
		Niue	1.1 Legal Framework enacted	Draft new PFM Bill	5	15	20	2	5	20	25	2	50%	5	12	17	1	100%	Aug 2 - 9, 2019		Draft PFM legislation circulated for comments	STX Days: 1 mission of 5 days (noting flights are not daily) 2 travel days 8 days pre and post mission for preparation of draft bill	Aug-19	Neves/ Mckenzie	
		Palau	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA Self Assessment	12	17	29	2	12	32	44	1	0%	-	-	-	-	0%	Shift to FY21			STX Days: 10 days in country, 5 pre and post mission days, 2 travel days.	Nov-19	Neves/ Narube or Joshi	
		PNG	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA Assessment	24	36	60	2	24	36	60	1	100%	24	36	60	1	100%	Jul 17 - 31, 2019		PEFA report checked by PEFA Secretariat and Finalized.	STX Days: 2 STX - 12 Days in country; 2 days travel; 1 pre mission day and 3 post mission days. Initially one Mission, back up mission to cover off on extras that may be needed, but could be used for the development of the PFM roadmap.	May-19	Neves/ Kubasta/ Lavea /Uluinaceva Note: WB and UNDP to provide subject experts as well and also will include 1 Fiji MoE Representative	
		PNG	1.2 MoF capacity can meet enacted PFM responsibilities	Finalization of PEFA Assessment					5	-	5	1	0%	-	-	-	-	0%	Cancelled	Cancelled					Neves
		Samoa	1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Developing PFM Roadmap					9	-	9	1	0%	8	8	16	1	100%	Jan 20 - 31, 2020						Kubasta/ Goel
		Solomon Islands	1.2 MoF capacity can meet enacted PFM responsibilities	Join Article-IV mission - Strengthen Surveillance/ CD Intergration					3	-	3	1	100%	3	-	3	1	100%	Jun 12 - 14, 2019						Kubasta
		Timor Leste	1.2 MoF capacity can meet enacted PFM responsibilities	Establishing PFM reform priorities post PEFA	5	-	5	1	5	-	5	1	0%	-	-	-	-	0%	Cancelled		PFM roadmap established	No STX Days	Apr-19	Neves	
		Tokelau	1.2 MoF capacity can meet enacted PFM responsibilities	Establishing PFM reform priorities post PEFA	5	-	5		-	-	-	-	0%	-	-	-	-	0%	Cancelled		PFM roadmap adopted by Government.	No STX Days	May-19	Neves	
		Tonga	1.2 MoF capacity can meet enacted PFM responsibilities	Pre-PEFA	12	17	29	1	5	-	5	1	100%	5	-	5	1	100%	Aug 26 - 30, 2019		PEFA self-assessment is conducted.		Oct-19	Kubasta	
		Tonga	1.2 MoF capacity can meet enacted PFM responsibilities	PEFA Assessment					24	15	39	1	0%	24	15	39	1	100%	Nov 11 - 22, 2019						Kubasta/ Neves/ Kauffmann
		Tonga	1.1 Legal Framework enacted	Review draft legislation	12	17	29	1	-	13	13	1	0%	-	-	-	-	0%	Shift to FY21		Review draft legislation and implementation strategies		Jan-20	Mckenzie	
		Tonga	1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Developing PFM Roadmap					-	10	10	1	0%	-	5	5	1	100%	Apr 24 - 30, 2020	Remote by 1 STX days reduced					
Tonga	1.2 The capacity of ministry of finance to meet its PFM responsibilities is enhanced	Climate Change Policy Assessments										8	-	8	1	100%	Feb 3 - 11, 2020						Neves		
Regional	1.2 MoF capacity can meet enacted PFM responsibilities	Workshop - PFM Leadership Workshop	5	-	5	1	6	-	6	1	0%	-	-	-	-	0%	Shift to FY21		Completion of Workshop	(fully financed by EU/PIFS)	May-19	Neves			
Regional	1.2 MoF capacity can meet enacted PFM responsibilities	Conference - Joint CARTAC/PFTAC Leadership	7	-	7	1	14	-	14	1	0%	6	-	6	1	100%	Dec 4 - 6, 2019		Review draft legislation and implementation strategies	Modelled on the successful revenue conference	Oct-19	Neves/ Kubasta			
Public Financial Management	2. Strengthen budget preparation towards more comprehensive, credible, and policy oriented budget.	Marshall Islands	2.3 More credible medium-term budget framework is integrated in annual budget process	Further developing budget process development tools to automate the process and improve budget documentation	12	-	12	1	-	-	-	-	0%	-	-	-	0%	Shift to FY21		2019/20 Budget document is improved in terms of presentation and development process of the budget is improved.	Working with the Macro Advisor to enable improved budget presentation. Assisting the MoF to utilize improved budgeting development tools across government	May-19	Neves		
		Tuvalu	2.3 More credible medium-term budget framework is integrated in annual budget process	Working with PRIF to improve the multi year budget process for infrastructure and capital.	12	-	12	1	5	-	5	1	100%	5	-	5	1	100%	Jun 24 - 28, 2019		2020 Budget is reported in an improved format with a more credible approach towards public investment.	Working with PRIF to improve the budgeting for capital and infrastructure.	Sep-19	Neves	
		Regional	2.3 More credible medium-term budget framework is integrated in annual budget process	Workshop - Fishing Revenues Follow up	5	-	5		5	-	5		100%	5	-	5		100%	Aug 26 - 30, 2019		Completion of the workshop	Working with macro adviser and other providers, FFA, WB, Tuna Commission, ADB and the PNA to provide follow up on budget work particularly looking at revenue projections and credible MTF's	Aug-19	Neves	
		Regional	2.3 More credible medium-term budget framework is integrated in annual budget process	Workshop - Fiscal Framework in Pacific Countries					5	-	5		100%	5	-	5		100%	Aug 5 - 9, 2019						Kubasta
		Regional	2.2 More credible medium term macro fiscal framework is included in budget documentation	Workshop - Improving Budget Document Transparency	5	-	5	1	4	-	4	1	100%	4	-	4	1	100%	Sep 23 - 27, 2019		Completion of the workshop	Working with UNDP who provide a floating budget analysis team across countries on the Pacific to help MPs understand budget document. (in conjunction with Macro)	Sep-19	Neves	
Public Financial Management	3. Improved Budget Execution and Control	Cook Islands	3.1 Budget execution and controls are strengthened	Improve treasury operations and controls for non-salary expenditure	12	17	29	1	-	-	-	0%	-	-	-	-	0%	Cancelled		Adoption of new procedures. Improved internal controls over budget execution.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Apr-20	Kubasta/ STX-TBD		

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					PFTAC LTX	ST experts	Total		PFTAC resident advisors	ST experts	Total			PFTAC resident advisors	ST experts	Total								
		Fiji	3.1 Budget execution and controls are strengthened	Training is provided on implementing a risk based internal audit for budget process, review of payroll audit and prepare (or update) audit charter, audit committee structure and documentation consistent with PFM law	3	17	20	1	3	17	20	1	0%	3	17	20	1	100%	Feb 17 - 28, 2020		Payroll audit is conducted and reviewed by mission. Preparation for risk based procurement audit.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Nov-19	Kubasta/ Morrison
		FSM	3.1 Budget execution and controls are strengthened	Improve treasury operations and controls for non-salary expenditure	12	17	29	1	-	-	-	-	0%	-	-	-	-	0%	Move to FY21		Adoption of new procedures. Improved internal controls over budget execution.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Mar-20	Kubasta/ STX -TBD
		Samoa	3.1 Controls over expenditure and payments are strengthened	Establishing a warrant system	5	10	15	1	-	-	-	-	0%	-	-	-	-	0%	Cancelled		Assisting the authorities with establishing a warrant system for expenditure controls	STX Days 5 days in country, 2 travel and 3 post mission days.		Kubasta STX - TBD
				Planning a risk based procurement audit						-	15	15	1	100%	-	15	15	1	100%	Sep 30 - Oct 12, 2019				Morrison
				Reporting on a risk based procurement audit							-	7	7	1	100%	-	7	7	1	100%	Oct 28 - Nov 1, 2019			
		Tonga	3.1 Budget execution and controls are strengthened	Training is provided on implementing a risk based internal audit for payroll	2	17	19	1	-	17	17	1	100%	-	17	17	1	100%	Aug 19 - 30, 2019		Risk based planning implemented. Payroll audit conducted.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Jul-19	Kubasta/ Prceвич
		Solomon Islands	3.1 Budget execution and controls are strengthened	Improve treasury operations and controls for non-salary expenditure	12	17	29	1	-	-	-	-	0%	-	-	-	-	0%	Replaced below		Improvement in control over non-salary expenditure and account reconciliation.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Jun-19	Kubasta STX - TBD
		Vanuatu	3.1 Budget execution and controls are strengthened	Review risk based internal audit functions and provide additional training on auditing and recommendation monitoring.	-	17	17	1	-	-	-	-	0%	-	-	-	-	0%	Other donor		Review of procurement audit and implementation of annual audit plan.	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days	Nov-19	Prceвич
		Regional	3.2 Risk based internal audit functions are established in central government agencies	Workshop - Internal Audit	5	-	5	1	5	-	5	1	0%	-	-	-	-	0%	Cancelled		Completion of the workshop			Kubasta/ Expert
Public Financial Management	4. Improve coverage and quality of fiscal reporting	Fiji	4.1 Chart of Accounts is aligned with International Standards	Training for ministries on chart of accounts and quality control of CoA manual.	3	14	17	2	-	-	-	-	0%	-	-	-	-	0%	Other donor		Chart of Accounts structure is adopted by MoE	One on site mission and additional WAH days.		Kubasta STX - TBD
		Fiji	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Improved presentation of budget execution reporting and analysis.	3	17	20	1	-	-	-	-	0%	-	-	-	-	0%	Postponed		Quarterly execution reports are published	STX days: 2 weeks in country; 1 weekend; 2 travel days; 3 pre-post mission days		Kubasta STX - TBD
		Nauru	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Follow up work on initial mission in March 2019 on Cash reporting	-	15	15	1	-	15	15	1	0%	-	10	10	1	100%	Nov 4 - 8, 2019		Follow up mission on work done in FY-2019	STX Days: 10 days in country; 2 travel and 3 pre-post mission days	Oct-19	Uluinaeva
		Samoa	4.2 Comprehensiveness and quality of fiscal reports is enhanced	Improving Financial Reporting	5	10	15	1	3	15	18	1	0%	8	8	16	1	100%	Jan 20 - 31, 2020			STX Days 5 days in country (but consistent with another mission), 2 travel and 3 post mission days.		Kubasta/ Goel
		Solomon Islands	4.2 Comprehensiveness and quality of fiscal reports is enhanced	Reporting on Fixed Assets					-	15	15	1	100%	-	15	15	1	100%	Aug 5 - 16, 2019					Kauffmann
		Solomon Islands	4.2 Comprehensiveness and quality of fiscal reports is enhanced	Review of the 2018 Cash Basis IPSAS Financial Statements					-	5	5		0%	-	-	-		0%	Cancelled			WAH mission		Cavanaugh
		Tonga	4.1 Chart of Accounts is aligned with International Standards	Review progress on chart of accounts and identify next steps.	-	15	15	2	-	-	-	-	0%	-	-	-	-	0%	Subsumed		Updated economic code is implemented. Segment structure is adopted.	1 mission in country of 1 week and additional mission to continue monitoring implementation WAH		STX - TBD
		Tonga	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Review of treasury business operations to improve efficiency of financial reporting.	12	25	37	2	-	-	-	-	0%	-	-	-	-	0%	Subsumed		Improved operations implemented to enable timely reporting on in year and annual financial reported	If MS is available, this mission could be combined with the in-country work COA. LTX participation dependent on consultant selected.		Kubasta STX - TBD
		Tonga	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Establishing a Policy and Framework on Fixed Assets					5	-	5	1	100%	5	-	5	1	100%	May 6 - 10, 2019					Kubasta
		Vanuatu	4.2 Comprehensiveness, frequency, and quality of fiscal reports is enhanced	Review of treasury business operations to improve efficiency of financial reporting.	5	27	32	2	5	27	32	2	50%	5	15	20	1	100%	Jun 24 - 28, 2019	2nd mission cancelled	Improved operations implemented to enable timely reporting on in year and annual financial reported	1 -2 week mission and 1 1 week mission by STX.		Kubasta/ Mellor
Public Financial Management	6. Strengthen identification, monitoring, and management of fiscal risks	Fiji	6.3 Disclosure and management of contingent liabilities and other specific fiscal risks is more comprehensive	Review of fiscal risk monitoring and management for improved reporting.	10	17	27	1	-	17	17	1	0%	-	-	-	-	0%	Shift to FY21		Fisk risk framework and reporting process is adopted by MOE.		May-19	Experts
		Regional	6.3 Disclosure and management of contingent liabilities and other specific fiscal risks is more comprehensive	Workshop - Fiscal Risks	5	-	5	1	-	-	-	-	0%	-	-	-	-	0%	Shift to FY21		Workshop Completed	In conjunction with Macro		Kubasta/ Claus

TOTAL	250	418	668	41
Updated Mid-FY20 Workplan:	199	364	563	33
Increase from Baseline Plan:	-20%	-13%	-16%	-20%
Delivered by Oct 31:	95	151	246	14
Percent of Original Plan delivered by Oct 31	38%	36%	37%	34%
Percent of Revised Plan delivered by Oct 31	48%	41%	44%	42%

Final Outturn:	155	253	408	24
Percentage of Mid-Year Revised Plan:	78%	70%	72%	73%
Percentage of Original Plan:	62%	61%	61%	59%